

ID: CCA_2012112009175554

Number: **201303011**

Office:

Release Date: 1/18/2013

UILC: 6231.01-01, 6229.03-02

From:

Sent: Tuesday, November 20, 2012 9:17:57 AM

To:

Cc:

Subject: FW: No partnership return filed

If the partnership falls within the section 6231(a)(1)(B) small partnership exception, then section 6229 is NOT applicable. Consider application of other vehicles for extension of the limitations period such as sections 6501(c)(1)(false return), (c)(2)(willful attempt to avoid tax), and (e)(substantial omission of items).